VIEN DONG INVESTMENT DEVELOPMENT TRADING CORPORATION
806 Au Co Street, Tan Binh Ward, HCMC

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No. 23.26 CV/VID-HĐQT

Ho Chi Minh City, 26 August, 2026

EXTRAORDINARY INFORMATION DISCLOSURE

To: - State Securities Commission of Vietnam
- Vietnam Stock Exchange
- Ho Chi Minh Stock Exchange

1. Company name: Vien Dong Investment Development Trading Corporation
- Stock symbol: VID
- Head office address: 806 Au Co Street, Tan Binh Ward, Ho Chi Minh City
- Telephone: 028.38428633 Fax: 028.38425880
- E-mail: info@dautuviendong.vn Website: https//:dautuviendong.vn

2. Contents of disclosure: Vien Dong Investment Development Trading Corporation hereby discloses the explanation for the fluctuation in business results in the 2026 semi-annual financial statements.

Explanation of the Company:

Pursuant to Circular No. 96/2020/TT-BTC dated 16/11/2020 of the Ministry of Finance on the guidance for information disclosure on the stock market:

Vien Dong Investment Development Trading Corporation would like to provide explanations for some issues related to the reviewed consolidated semi-annual financial statements 2026 audited by Southern Auditing and Accounting Financial Consulting Services Company Limited (AASCS), compared with the financial statements of the same period last year, specifically as follows:

I. Differences compared with the same period last year:

1.1 In the separate financial statements:

Indicator (VND)	6 months 2025	6 months 2026
(1)	*(2)*	*(3)*
Net profit after tax	970.752.870	-7.152.536.105

Main reasons:

Net profit after tax for the first six months of 2026 decreased compared to the same period of the previous year, mainly due to the following reasons:

- Financial income decreased by 67.3% compared to the same period of the previous year, mainly because joint ventures and associates retained profits to supplement capital for their production and business activities instead of distributing dividends and profits, resulting in a decrease in the Company's share of profits from these entities compared to the same period of the previous year.
- Other income decreased by 99.8% compared to the same period of the previous year, mainly because the Company recorded other income from the liquidation of used assets in the same period of the previous year. During the first six months of 2026, no such income was generated, resulting in a significant decrease in other income compared to the same period of the previous year.

CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN THƯƠNG MẠI VIỄN ĐÔNG

Digitally signed by CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN THƯƠNG MẠI VIỄN ĐÔNG
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1.2 In the consolidated financial statements:

Indicator (VND)	6 months 2025	6 months 2026
(1)	*(2)*	*(3)*
Net profit after tax	5.328.402.080	-7.337.137.972

Main reasons:

The consolidated financial statements reported a loss after corporate income tax for the first six months of 2026, compared to the same period in 2025. This was mainly due to a 69.38% decrease in financial income and the Company's share of profit/(loss) from associates and joint ventures during the period compared to the same period of the previous year, which significantly reduced the Company's income and adversely affected its business results.

II. Differences in figures before and after the 2026 semi-annual audit:

- **In the consolidated financial statements:**

Indicator (VND)	Before audit	After audit
(1)	*(2)*	*(3)*
Net profit after tax	-6.730.060.671	-7.337.137.972

The reasons for the differences between the consolidated financial statements before and after the audit are as follows:

- During the audit of the consolidated financial statements, the Company and the auditor reviewed, reclassified and adjusted certain items of selling expenses and general and administrative expenses to reflect the expenses incurred during the period. Accordingly, the total selling expenses and general and administrative expenses decreased compared to the figures reported in the pre-audit consolidated financial statements. This adjustment resulted in an increase of approximately VND 478 million in profit before tax.
- Southern Auditing and Accounting Financial Consulting Services Company Limited (AASCS), reviewed and updated the data for the preparation of the Company's consolidated financial statements based on changes in equity and the operating results of the associates. Accordingly, financial income and the Company's share of profit/(loss) from associates and joint ventures decreased compared to the figures reported in the pre-audit consolidated financial statements. This adjustment resulted in a decrease of approximately VND 1.188 billion in profit before tax.

3. This information was published on the company's website on 26./08/2026 at the link: www.dautuviendong.vn

We hereby certify that the above explanations are true and correct and we bear full responsibility before the law for the disclosed information.

Sincerely,

CHAIRMAN OF THE BOARD OF DIRECTORS/ LEGAL REPRESENTATIVE

CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN THƯƠNG MẠI VIỄN ĐÔNG

TRAN HOANG NGHIA